

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE HOUSE BILL 1995**

54th Legislature  
1995 Regular Session

Passed by the House April 21, 1995  
Yeas 96 Nays 0

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**Speaker of the  
House of Representatives**

Passed by the Senate April 10, 1995  
Yeas 47 Nays 0

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**President of the Senate**

Approved

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**Governor of the State of Washington**

CERTIFICATE

I, Timothy A. Martin, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 1995** as passed by the House of Representatives and the Senate on the dates hereon set forth.

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**Chief Clerk**

FILED

**Secretary of State  
State of Washington**

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**SUBSTITUTE HOUSE BILL 1995**

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AS AMENDED BY THE SENATE

Passed Legislature - 1995 Regular Session

**State of Washington                      54th Legislature                      1995 Regular Session**

**By** House Committee on Health Care (originally sponsored by Representatives Mielke, Morris and Dyer)

Read first time 03/01/95.

1            AN ACT Relating to provision of a tax exemption and offset for  
2 premiums and prepayments for policies under the health insurance  
3 coverage access act; amending RCW 48.14.022; and declaring an  
4 emergency.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6            **Sec. 1.** RCW 48.14.022 and 1987 c 431 s 23 are each amended to read  
7 as follows:

8            (1) The taxes imposed in RCW 48.14.020 and 48.14.0201 do not apply  
9 to premiums and prepayments collected or received for policies of  
10 insurance issued under RCW 48.41.010 through 48.41.210.

11            (2) In computing tax due under RCW 48.14.020 and 48.14.0201, there  
12 may be deducted from taxable premiums and prepayments the amount of any  
13 assessment against the taxpayer under RCW 48.41.010 through 48.41.210.  
14 Any portion of the deduction allowed in this section which cannot be  
15 deducted in a tax year without reducing taxable premiums below zero may  
16 be carried forward and deducted in successive years until the deduction  
17 is exhausted.

1        NEW SECTION.    **Sec. 2.**    This act is necessary for the immediate  
2 preservation of the public peace, health, or safety, or support of the  
3 state government and its existing public institutions, and shall take  
4 effect immediately.

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